



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

EXHIBIT C

February 11, 2025

TAX EXEMPT AND  
GOVERNMENT ENTITIES

**To:** Rebecca Thorneck Revenue Agent  
**From:** Sheila E. Tidline Group Manager 7628  
**Subject:** Annual Rating

---

This annual appraisal has been completed in accordance with the national agreement between NTEU and the IRS. You joined EP 7628 as a GS-512-12 Internal Revenue Agent / Employee Plans Agent on December 2, 2024. This annual appraisal covers your hire date of December 2, 2024 to January 31, 2025. Your annual rating period is February 1 – January 31. This rating is based on feedback from your classroom instructors... You still have to attend Basic B, Intermediate A and Intermediate B training (salary deferral plans, defined benefit plans, and cross-tested plans) to complete before you will be fully trained EP Exam revenue agent.

**CJE I. Employee Satisfaction - Employee Contribution**

**Aspect A: Workplace Interaction – Meets** – You interact in a courteous manner with others to foster and good work relationships with each group member. Your interactions with co-workers are courteous to whomever you are dealing. Everyone is treated with honesty, dignity, and respect. You have earned a rating of Meets in Aspect 1A.

**Aspect B: Workgroup Involvement – Meets** – You are new to your position and the group and are in the early stages of the training phase (currently in Basic A). You have not had an opportunity to fully participate and engage with team members as your focus has been on frontloading training and preparing for the initial training class. You have earned a rating of Meets in Aspect 1B.

**Aspect C: Workplace Environment – Meets** – You actively participated in your frontloading training and currently attending basic A. You support an environment free from harassment and discrimination. You are personable and work cooperatively with all co-workers. You have earned a rating of Meets in Aspect 1C.

**CJE #2: Customer Satisfaction – Knowledge**

**Aspect A: Tax Laws - Meets** – Rebecca, you are currently in Basic A and have to complete basic B before the manager will receive feedback from your instructor team. You have not been able to demonstrate your ability to process 5500 examinations, however, you were hired with experience and receiving specialized classroom training related to EP tax laws to prepare you. In the coming months you will be equipped to successfully examine a variety of deferred compensation plans, identify and address compliance failures, and complete the assigned



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

February 11, 2025

TAX EXEMPT AND  
GOVERNMENT ENTITIES

examination cases thoroughly and accurately. You have to complete basic training, Intermediate A, and Intermediate B training (salary deferral plans, defined benefit plans, and cross-tested plans) before you are a fully trained revenue agent. You have earned a rating of Meets in Aspect 2A.

**Aspect B: Procedural Requirements and Guidelines – Meets** – As indicated above, you are new to the Internal Revenue Agent position in TEGE EP Examinations and currently attending Basic A. As of the end of this rating period, you have not been assigned an examination inventory, although exams will be assigned this week. You have not had an opportunity to apply IRM and other guidance; however, you are demonstrating the ability to successfully use SETR and WebETS. You have earned a rating of Meets in Aspect 2B.

**Aspect C: Tax and Accounting Principles – Meets** – Your prior experience provided a great foundation of technical knowledge to apply to EP Examinations. You are currently learning how to apply tax and accounting principles to accounting and bookkeeping systems of pension and profit-sharing plans. In addition to examining related operations of the trust to analyze plan books and records, yearly compliance testing to determine if applicable statutory and other requirement are met for plans to retain qualified status; and related trusts to retain tax-exempt status. In the coming months you will apply the knowledge you are receiving in basic training. You have earned a rating of Meets in Aspect 2C.

**CJE #3: Customer Satisfaction – Application**

**Aspect A: Application of Tax Laws – Meets** – Rebecca you have to complete basic training, along with Intermediate A, Intermediate B training (salary deferral plans, defined benefit plans, and cross-tested plans) before you will be fully trained revenue agent position in EP Examinations. You have yet to receive your examination inventory to apply the EP tax law requirements you are learning in basic training. In the coming months you will apply your training to basic retirement plans in a complete, understandable, accurate, and logical manner. In time, you will gain experience and additional training that will allow to progress toward independently working assigned examinations, evaluate the position of plan sponsors and/or their representative. You will also develop skills to address the merits of a taxpayer's position during case development and apply the tax law requirements to accurately determine whether plans satisfy all requirements for qualification. You have earned a rating of Meets in Aspect 3A.

**Aspect B: Customer Relations – Meets** – You haven't had an opportunity to start an examination or interact with a taxpayer and/or representative. After basic B an OJI team will be assigned to you where you'll have an opportunity to observe their interactions with taxpayers on your initial field examination to learn from them to later demonstrate customer relations in EP



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

February 11, 2025

TAX EXEMPT AND  
GOVERNMENT ENTITIES

examinations. You will be monitored on how you interact with taxpayers to ensure information is presented in a logical, professional manner, technically accurate, and complete. You have earned a rating of Meets in Aspect 3B.

**Aspect C: Written Communication – Meets** – You are new to the EP Examinations internal revenue agent position and do not have practical experience with preparing EP revenue agent work papers to (1) identify the source documents reviewed, (2) document the examination steps performed, and (3) explain and justify your conclusions. Also, you have not had the experience with Employee Plans prepared letters and information document requests (IDRs) to (1) request the records needed to perform your examination review, (2) explain why the requested records are needed, and (3) explain and support your conclusions/findings/recommendations with appropriate citations to the Code, Regulations, relevant published guidance, and/or reference to relevant court cases, etc. An OJI team will assist you with starting an examination, conducting research, and preparing workpapers to bring examinations to closure. Over time with will be able to independently produce written case files that are complete, organized, understandable, and presented in a logical manner, even in the most complex situations. You have earned a rating of Meets in Aspect 3C.

**CJE #4: Business Results - Quality**

**Aspect A: Research Tools and Analytical Methods – Meets** – Rebecca, in the coming months your OJI team will assist you to use analytical methods, internal and external resources, and innovative techniques to conduct research to apply TP tax law requirements. You will also learn how to use research relevant court cases, the internal revenue manual (IRM), and other published guidance to correctly interpret and apply pension tax law to your examinations and support positions you will pose to taxpayers. Over time, you will independently support your findings when the taxpayers' position is contradictory to your conclusions. You have earned a rating of Meets in Aspect 4A.

**Aspect B: Completion of Assignments – Meets** – As indicated above, you are new to the Internal Revenue Agent position in TEGE EP Examinations and recently currently in Basic A training. You have not been assigned case work to measure how you will complete workpapers or other aspects of an examination. However, you generally complete WebETS reports that are completed with accuracy. You also complete TAPS/SETR within the requested timeframe. You have earned a rating of Meets in Aspect 4B.

**Aspect C: Security – Meets** – Rebecca, please be reminded to always secure sensitive documents in a locked filed cabinet. You should also avoid unauthorized disclosure in the field. You should always protect your computer in the field by using the cable lock that was assigned



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

February 11, 2025

TAX EXEMPT AND  
GOVERNMENT ENTITIES

to you when you were hired. Please let the manager know if a cable lock is needed. Finally, be reminded to never email PII information to a taxpayer, representative, or to your personal email. Please see IRM 10.8.1.3.16.1.3 for detailed description of PII to avoid violating the security policy requirements. You have earned a rating of Meets in Aspect 4C.

**CJE #5: Business Results – Efficiency**

**Aspect A: Completes Work Timely – Meets** – At the time of this review you have not been assigned an examination inventory to measure the timeliness of your work. Over in the coming months I will monitor your inventory to determine your ability to (1) complete work assignments so that both the total time spent and the time span of the activities are commensurate with (a) the nature and complexity of the work, (b) the quality (or lack thereof) of the taxpayer's record keeping practices, and (c) the experience level of the agent, and (2) accurately identify issues that have little materiality and do not need to be developed further. These are skills and abilities cannot be attained immediately after completing Basic A and B training, however, with time and experience on the job you will be able to meet all objectives in the element with consistency and independently. You have earned a rating of Meets in Aspect 5A.

**Aspect B: Prioritizes Work – Meets** –Rebecca, you haven't had an opportunity to demonstrate the ability to consistently prioritize your work, spend time on work in order of established priorities and consistently follow procedures, such as protecting the statute of limitations. In the coming months you will have a small workload to demonstrate case management skills and abilities necessary to effectively manage an examination inventory with minimal assistance and guidance from an OJI and/or management. You have earned a rating of Meets in Aspect 5B.

**Aspect C: Gathers Information and Develops Facts – Meets** – You are currently in Basic A training. In the coming months you will learn to apply established procedures outlined in the IRM and other procedural guidelines with accuracy to assist you to completing examinations. You are a new revenue agent who was hired with analytical experience needed to enable you to gather and develop facts that are complete and logically presented. In time, while working with your OJI team and manager, you will be able to apply your training skills to employee plans tax law as you develop compliance issues to bring examinations to closure. You have earned a rating of Meets in Aspect 5C.

# Bargaining Unit Performance Appraisal and Recognition Election

(Review instructions before completing this form)

1. Name of employee (Last, first, middle initial) Thornock,Rebecca Jane	2. Last 4 Digits of SSN ***-**-6784	3. Reason for Appraisal <input checked="" type="checkbox"/> Annual Rating <input type="checkbox"/> Other Reason for other:	
4. Office symbols/Organization 933031002108992800/Group 7628	5. Pay plan, series and grade GS-0512-12		
6. Position title Employee Plans Agent	7. Period covered From: 02-DEC-2024 To: 31-JAN-2025	8. Mandatory progress review was conducted on Mid Year Review Not Held	
9. Fair and Equitable Treatment of Taxpayers Retention Standard Rating <input type="checkbox"/> Not Applicable		<input checked="" type="checkbox"/> Met <input type="checkbox"/> Not Met	
10. Critical Job Elements (CJEs)	11. Performance Aspects	12. Performance Aspects Rating	
		Exceeds Meets Fails N/A	
I. Employee Satisfaction - Employee Contribution	A. Workplace Interaction	X	Fully Successful
	B. Workgroup Involvement	X	
	C. Workplace Environment	X	
II. Customer Satisfaction - Knowledge	A. Tax Laws	X	Fully Successful
	B. Procedural Requirements and Guidelines	X	
	C. Tax and Accounting Principles	X	
III. Customer Satisfaction - Application	A. Application of Tax Laws	X	Fully Successful
	B. Customer Relations	X	
	C. Written Communication	X	
IV. Business Results - Quality	A. Research Tools and Analytical Methods	X	Fully Successful
	B. Completion of Assignments	X	
	C. Security	X	
V. Business Results - Efficiency	A. Completes Work Timely	X	Fully Successful
	B. Priorities Work	X	
	C. Gathers Information and Develops Facts	X	
14. Overall rating	<input type="checkbox"/> Outstanding <input type="checkbox"/> Exceeds Fully Successful <input type="checkbox"/> Not Ratable	<input checked="" type="checkbox"/> Fully Successful <input type="checkbox"/> Minimally Successful Reason for Not Ratable:	15. Average CJE Score 3.00

A. Certification of Rating - By signing below, each Rater and Reviewer certifies that records of tax enforcement results (ROTERs) were not used to prepare this appraisal.

16a. Rater name/title/signature/date  
Tidline,Sheila E / SUPV INTERNAL REVENUE AGENT / /s/ Sheila E Tidline / February 12, 202516b. Reviewing Official name/title/signature/date  
McDonald,Ryan P / Area Manager, Employee Plans or Exempt Organizations Examinations / /s/ Ryan P McDonald / February 12, 2025

16c. Employee signature/date (Signature only indicates copy has been received, not agreement)

17a. Revalidation of Rating of Record (Period covered) From: To:	17b. Mandatory progress review conducted on	18a. Revalidation of Rating of record (Period covered) From: To:	18b. Mandatory progress review conducted on
17c. Rater name/title/signature/date	18c. Rater name/title/signature/date		
17d. Reviewing Official name/title/signature/date	18d. Reviewing Official name/title/signature/date		
17e. Employee signature/date (Signature only indicates copy has been received, not agreement)	18e. Employee signature/date (Signature only indicates copy has been received, not agreement)		

**B. Instructions to complete Form 6850-BU****All information requested on page one must be completed for processing.**

Detailed information on administering the Performance Management System for Bargaining Unit employees is available at: <http://shr.web.irs.gov/pers/pm/NonmgrIndex.htm> and <http://shr.web.irs.gov/cie/index.htm>

**Blocks 1, 2, 5 and 6.** Self-explanatory.**Block 3.** Reason for Appraisal: If "Other" is checked, provide a reason (e.g. Within-Grade Increase determination).**Block 4.** Office symbols/Organization: State office symbols and business unit (to include section down to the immediate office (e.g. W:CAR:MP:M)).**Block 7.** Period covered: State the actual dates of the appraisal period. The period covered is normally twelve months, however, there are situations when the period covered will be either longer or shorter than a twelve-month period (e.g. 90 Day Appraisal, Interim Rating).**Block 8.** Mandatory progress review was conducted on: Supervisor annotates the date mandatory progress review was conducted with the employee.**Block 9.** Retention Standard Rating: Narrative is mandatory if assigned rating is "Not Met".**Block 10.** Critical Job Elements (CJEs): The five (5) critical job elements for all positions are listed.**Block 11.** Performance Aspects: List performance aspects for each CJE, which are identified in the performance plan. Each critical job element consists of 3 - 5 aspects.**Block 12.** Performance Aspects Rating: Rate each aspect as Exceeds, Meets, Fails or Not Applicable (N/A) by checking the appropriate block.**Block 13.** CJE Ratings: Appraise the employee against the CJEs of his/her position for the rating period. In rare situations, if performance of the duties/responsibilities reflected by a CJE has not been observed for the mandatory minimum time required, rate the CJE as "Not Applicable" (N/A). Reasons for not appraising CJE(s) must be documented as part of the appraisal.

The rating for each CJE will be based upon a review and consideration of all aspects of the CJE, using the following scale:

- OUTSTANDING - "5" - Exceeds all performance aspects of the CJE.
- EXCEEDS FULLY SUCCESSFUL - "4" - Exceeds more than half of the performance aspects of the CJE and meets the remaining performance aspects.
- FULLY SUCCESSFUL - "3" - Meets all performance aspects of the CJE.
- MINIMALLY SUCCESSFUL - "2" - Fails one performance aspect of the CJE.
- UNACCEPTABLE - "1" - Fails two or more performance aspects of the CJE.

**Block 14.** Overall Rating: After rating the individual critical job elements (Column 13) and the Retention Standard (Block 9), assign an overall rating using the following scale:

- OUTSTANDING - Employee is rated "Outstanding" in more than half of the CJEs and "Exceeds Fully Successful" in the remainder of the CJEs, and receives a "Met" on the Retention Standard.
- EXCEEDS FULLY SUCCESSFUL - Employee is rated "Exceeds Fully Successful" or above in more than half of the CJEs and "Fully Successful" in the remainder of the CJEs, and receives a "Met" on the Retention Standard.
- FULLY SUCCESSFUL - Employee is rated "Fully Successful" or above in all of the CJEs, and receives a "Met" on the Retention Standard.
- MINIMALLY SUCCESSFUL - Employee is rated "Minimally Successful" in one or more CJEs but not "Unacceptable" in any CJE, and receives a "Met" on the Retention Standard.
- UNACCEPTABLE - Employee is rated "Unacceptable" in one or more CJEs or receives a "Not Met" on the Retention Standard.

**Block 15. Average CJE Score:** Is determined by dividing the sum of the ratings assigned in column 13 by the total number of CJEs. Supervisor annotates the numerical score to include two decimal places (e.g. 4.50).

**Block 16. Certification: Required signatures.**

**Blocks 17 and 18. Revalidation of Rating of Record:** If a supervisor determines that a journey level or above employee, in at least the second year of their position, would receive a Rating of Record for the current appraisal period identical to the Rating of Record for the previous period, the supervisor may certify that the most recent Rating of Record is valid for the performance in the current appraisal period. When revalidating an appraisal, supervisors are also revalidating the Retention Standard Rating from the previous rating of record. Appraisals may be revalidated indefinitely.

---

#### Privacy Act Notice

---

The Privacy Act of 1974 requires that when we ask you to provide information about yourself, we must tell you: our legal right to ask for the information; the principal purpose(s) for which the information is intended to be used, what could happen if we do not receive any or all of the information, and whether your response is voluntary or mandatory. Our legal right to ask you to acknowledge receipt of the performance appraisal is derived from 5 USC 9508, General Workforce Performance Management System and 26 CFR Part 801, Balanced System for Measuring Organizational and Employee Performance within the Internal Revenue Service. The authority to solicit this information is also derived from 5 USC 2301, 5301, 5336, and 5338 and the Code of Federal Regulations (Title 5, Part 531, Subpart D, "Within-Grade Increases" and Subpart E, "Quality Step Increases").

Management is requesting this information in order to record the employee's election. The QSI or award will be processed in accordance with the information you furnish. Failure to furnish any or all of this information may result in your QSI or award possibly being processed other than you would have elected, or may negate the employee's opportunity to elect time-off. The legal authority to request this information is the United States Code, Title 5, Chapters 43 and 45 and the Code of Federal Regulations (Title 5, Part 451, Subpart A, "Agency Awards").

The information contained in this form may be disclosed to IRS employees who need it to conduct official duties. Disclosures may also be made when appropriate, under routine uses published in the Federal Register for Privacy Act Systems of Records, Treasury/IRS 36.003, General Personnel and Payroll Records. Under the appropriate circumstances, disclosure may be made to the Office of Personnel Management, the Equal Employment Opportunity Commission, the General Accounting Office and others.

**Overall Summary**

This annual appraisal has been completed in accordance with the national agreement between NTEU and the IRS. You joined EP 7628 as a GS-512-12 Internal Revenue Agent / Employee Plans Agent on December 2, 2024. This annual appraisal covers your hire date of December 2, 2024, to January 31, 2025. Your annual rating period is February 1 January 31. This rating is based on feedback from your classroom instructors. You still have to attend Basic B, Intermediate A and Intermediate B training (salary deferral plans, defined benefit plans, and cross-tested plans) to complete before you will be fully trained EP Exam revenue agent.

**CJE I. Employee Satisfaction - Employee Contribution**

**Aspect A: Workplace Interaction** Meets You interact in a courteous manner with others to foster and good work relationships with each group member. Your interactions with co-workers are courteous to whomever you are dealing. Everyone is treated with honesty, dignity, and respect. You have earned a rating of Meets in Aspect 1A.

**Aspect B: Workgroup Involvement** Meets You are new to your position and the group and are in the early stages of the training phase (currently in Basic A) . You have not had an opportunity to fully participate and engage with team members as your focus has been on frontloading training and preparing for the initial training class. You have earned a rating of Meets in Aspect 1B.

**Aspect C: Workplace Environment** Meets You actively participated in your frontloading training and current attending basic A. You support an environment free from harassment and discrimination. You are personable and work cooperatively with all co-workers.

You have earned a rating of Meets in Aspect 1C.

**CJE #2: Customer Satisfaction Knowledge**

**Aspect A: Tax Laws - Meets** Rebecca, you are currently in Basic A and have to complete basic B before the manager will receive feedback from your instructor team. You have not been able to demonstrate your ability to process 5500 examinations, however, you were hired with experience and receiving specialized classroom training related to EP tax laws to prepare you. In the coming months you will be equipped to successfully examine a variety of deferred compensation plans, identify and address compliance failures, and complete the assigned examination cases thoroughly and accurately. You have to complete basic training, Intermediate A, and Intermediate B training (salary deferral plans, defined benefit plans, and cross-tested plans) before you are a fully trained revenue agent. You have earned a rating of Meets in Aspect 2A.

**Aspect B: Procedural Requirements and Guidelines** Meets As indicated above, you are new to the Internal Revenue Agent position in TEGE EP Examinations and currently attending Basic A. As of the end of this rating period, you have not been assigned an examination inventory, although exams will be assigned this week. You have not had an opportunity to apply IRM and other guidance; however, you are demonstrating the ability to successfully use SETR and WebETS. You have earned a rating of Meets in Aspect 2B.

**Aspect C: Tax and Accounting Principles** Meets Your prior experience provided a great foundation of technical knowledge to apply to EP Examinations. You are currently learning how to apply tax and accounting principles to accounting and bookkeeping systems of pension and profit-sharing plans. In addition to examining related operations of the trust to analyze plan books and records, yearly compliance testing to determine if applicable statutory and other requirement are met for plans to retain qualified status; and related trusts to retain tax-exempt status. In the coming months you will apply the knowledge you are receiving in basic training. You have earned a rating of Meets in Aspect 2C.

*Continued on Next Page*

## CJE #3: Customer Satisfaction Application

Aspect A: Application of Tax Laws Meets Rebecca you have to complete basic training, along with Intermediate A, Intermediate B training (salary deferral plans, defined benefit plans, and cross-tested plans) before you will be fully trained revenue agent position in EP Examinations. You have yet to receive your examination inventory to apply the EP tax law requirements you are learning in basic training. In the coming months you will apply your training to basic retirement plans in a complete, understandable, accurate, and logical manner. In time, you will gain experience and additional training that will allow to progress toward independently working assigned examinations, evaluate the position of plan sponsors and/or their representative. You will also develop skills to address the merits of a taxpayers position during case development and apply the tax law requirements to accurately determine whether plans satisfy all requirements for qualification. You have earned a rating of Meets in Aspect 3A.

Aspect B: Customer Relations Meets You havent had an opportunity to start an examination or interact with a taxpayer and/or representative. After basic B an OJI team will be assigned to you where youll have an opportunity to observe their interactions with taxpayers on your initial field examination to learn from them to later demonstrate customer relations in EP examinations. You will be monitored on how you interact with taxpayers to ensure information is presented in a logical, professional manner, technically accurate, and complete. You have earned a rating of Meets in Aspect 3B.

Aspect C: Written Communication Meets You are new to the EP Examinations internal revenue agent position and do not have practical experience with preparing EP revenue agent work papers to (i) identify the source documents reviewed, (2) document the examination steps performed, and (3) explain and justify your conclusions. Also, you have not had the experience with Employee Plans prepared letters and information document requests (IDRs) to (1) request the records needed to perform your examination review, (2) explain why the requested records are needed, and (3) explain and support your conclusions/findings/recommendations with appropriate citations to the Code, Regulations, relevant published guidance, and/or reference to relevant court cases, etc. An OJI team will assist you with starting an examination, conducting research, and preparing workpapers to bring examinations to closure. Over time will be able to independently produce written case files that are complete, organized, understandable, and presented in a logical manner, even in the most complex situations. You have earned a rating of Meets in Aspect 3C.

## CJE #4: Business Results - Quality

Aspect A: Research Tools and Analytical Methods Meets Rebecca, in the coming months your OJI team will assist you to use analytical methods, internal and external resources, and innovative techniques to conduct research to apply TP tax law requirements. You will also learn how to use research relevant court cases, the internal revenue manual (IRM), and other published guidance to correctly interpret and apply pension tax law to your examinations and support positions you will pose to taxpayers. Over time, you will independently support your findings when the taxpayers position is contradictory to your conclusions. You have earned a rating of Meets in Aspect 4A.

Aspect B: Completion of Assignments Meets As indicated above, you are new to the Internal Revenue Agent position in TEGE EP Examinations and recently currently in Basic A training. You have not been assigned case work to measure how you will complete workpapers or other aspects of an examination. However, you generally complete WebETS reports that are completed with accuracy. You also complete TAPS/SETR within the requested timeframe. You have earned a rating of Meets in Aspect 4B.

Aspect C: Security Meets Rebecca, please be reminded to always secure sensitive documents in a locked filed cabinet. You should also avoid unauthorized disclosure in the field. You should always protect your computer in the field by using the cable lock that was assigned to you when you were hired. Please let the manager know if a cable lock

*Continued on Next Page*

is needed. Finally, be reminded to never email PII information to a taxpayer, representative, or to your personal email. Please see IRM 10.8.1.3.16.1.3 for detailed description of PII to avoid violating the security policy requirements. You have earned a rating of Meets in Aspect 4C.

CJE #5: Business Results Efficiency

**Aspect A: Completes Work Timely Meets** At the time of this review you have not been assigned an examination inventory to measure the timeliness of your work. Over in the coming months I will monitor your inventory to determine your ability to (1) complete work assignments so that both the total time spent and the time span of the activities are commensurate with (a) the nature and complexity of the work, (b) the quality (or lack thereof) of the taxpayers record keeping practices, and (c) the experience level of the agent, and (2) accurately identify issues that have little materiality and do not need to be developed further. These are skills and abilities cannot be attained immediately after completing Basic A and B training, however, with time and experience on the job you will be able to meet all objectives in the element with consistency and independently. You have earned a rating of Meets in Aspect 5A.

**Aspect B: Prioritizes Work Meets** Rebecca, you havent had an opportunity to demonstrate the ability to consistently prioritize your work, spend time on work in order of established priorities and consistently follow procedures, such as protecting the statute of limitations. In the coming months you will have a small workload to demonstrate case management skills and abilities necessary to effectively manage an examination inventory with minimal assistance and guidance from an OJI and/or management. You have earned a rating of Meets in Aspect 5B.

**Aspect C: Gathers Information and Develops Facts Meets** You are currently in Basic A training. In the coming months you will learn to apply established procedures outlined in the IRM and other procedural guidelines with accuracy to assist you to completing examinations. You are a new revenue agent who was hired with analytical experience needed to enable you to gather and develop facts that are complete and logically presented. In time, while working with your OJI team and manager, you will be able to apply your training skills to employee plans tax law as you develop compliance issues to bring examinations to closure. You have earned a rating of Meets in Aspect 5C.

**Award Determinations**

Thornock,Rebecca Jane	Employee Plans Agent	GS-0512-12	Step 01
Award Payout Year: 2025	Period Begin: Dec 02, 2024	Period End: Jan 31, 2025	
Overall Rating:	Fully Successful		

Rating Official Tidline,Sheila E approved the employee option of a time-off award in lieu of a monetary performance award, should the employee qualify for a performance award.

Rating Official Name / Title / Signature / Date

Tidline,Sheila E / SUPV INTERNAL REVENUE AGENT / /s/ Sheila E Tidline // February 12, 2025

Employee Name / Title / Signature / Date